Taxation issues

LocalHousingSolutions.org includes a range of ideas to help cities, towns, and counties in implementing their local housing strategies.

**Brief: Tax incentives for the maintenance and rehabilitation of unsubsidized affordable rental properties**

Local jurisdictions can assist rental property owners by offering property tax incentives that hold the taxable assessed value of the property at pre-improvement levels. This brief discusses the basic approach, sample eligibility requirements, and other considerations surrounding this policy. [Read the brief.](#)

**Brief: Tax incentives for new construction and substantial rehabilitation**

This brief describes some of the considerations to be weighed when creating tax incentives for new construction and substantial rehabilitation. [Read the brief.](#)

**Selected local housing policies**

- Land value taxation
- Tax increment financing
- Low Income Housing Tax Credit (LIHTC)
- Property tax relief for income-qualified homeowners
- Multifamily Private Activity Bonds
- State tax credits for affordable housing
- Tax abatements or exemptions
- Demolition taxes and condominium conversion fees

**Related Resources**

- Video: How do you fill the gap in funding for affordable housing? Learn more about federal funding for affordable housing. How do you fill the gap in funding for affordable housing? Resources on building public support for affordable housing
- Resources on generating revenue for affordable housing
- Resources on supporting affordable housing through subsidies
- Explore external resources on funding for affordable housing